

109TH CONGRESS
1ST SESSION

H. R. 3164

To amend the Internal Revenue Code of 1986 to make geothermal heat pump systems eligible for the energy credit.

IN THE HOUSE OF REPRESENTATIVES

JUNE 30, 2005

Mr. GORDON (for himself and Mr. COOPER) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make geothermal heat pump systems eligible for the energy credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. GEOTHERMAL HEAT PUMP SYSTEMS TREATED**

4 **AS ENERGY PROPERTY.**

5 (a) IN GENERAL.—Subparagraph (A) of section
6 48(a)(3) is amended by striking “or” at the end of clause
7 (i), by inserting “or” at the end of clause (ii), and by add-
8 ing at the end the following new clause:

9 “(iii) equipment which uses the
10 ground or ground water as a thermal en-

1 ergy source to heat a structure or as a
2 thermal energy sink to cool a structure,”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to property placed in service after
5 the date of the enactment of this Act.

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